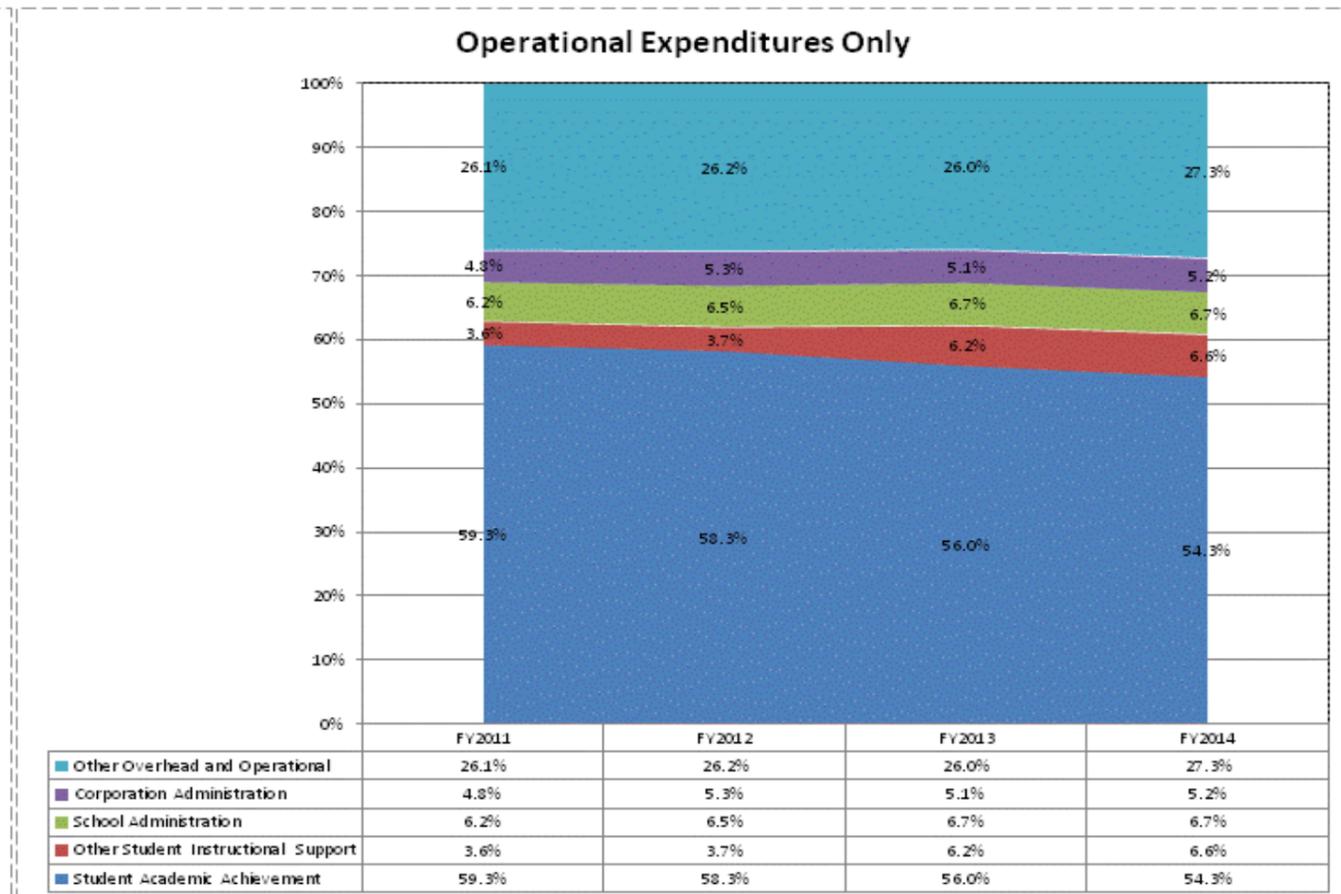
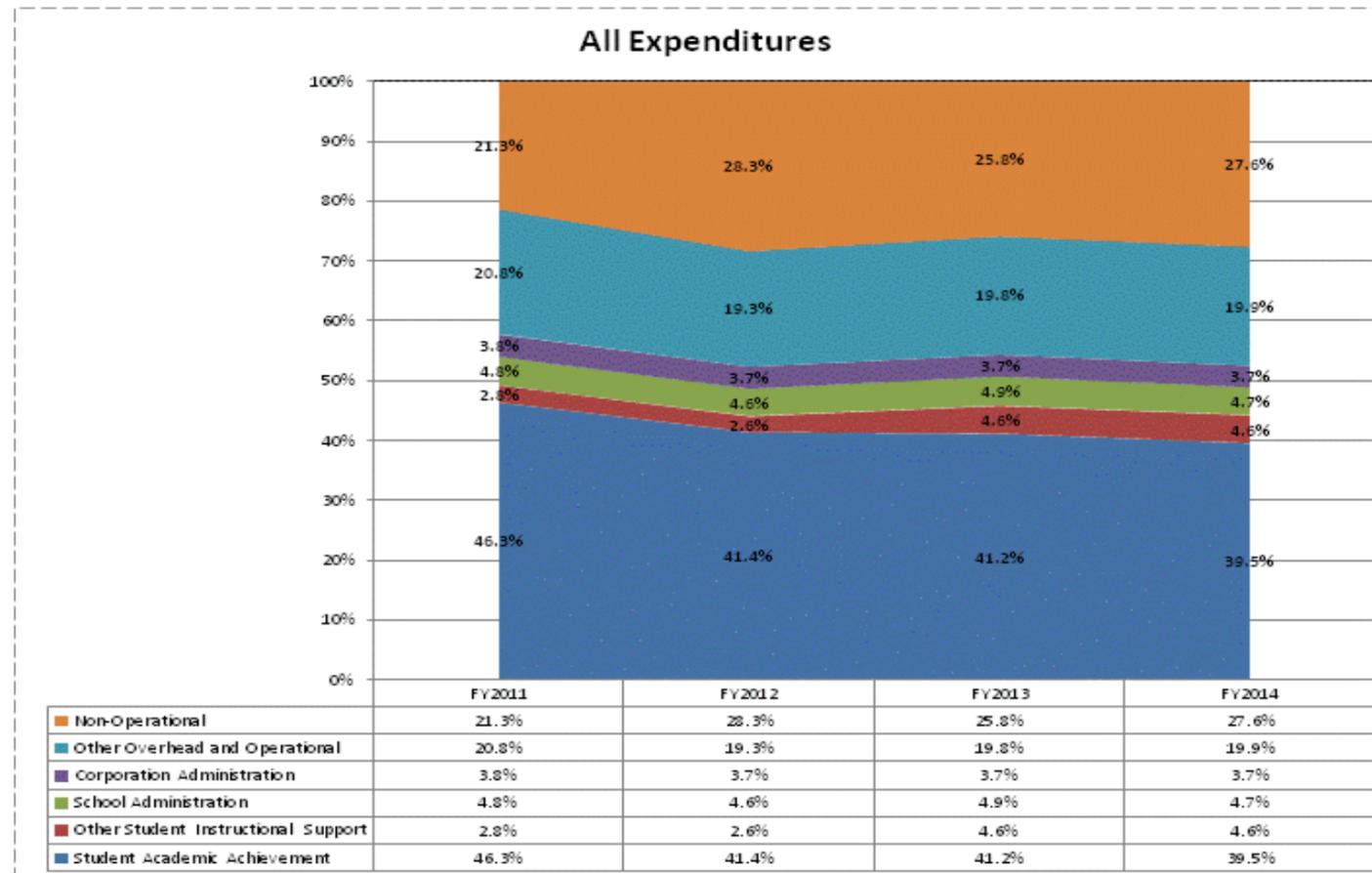


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lebanon Community School Corp (665)

Lebanon Community School Corp (665)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$16,067,305	46.0%	\$17,662,877	46.9%	\$18,553,949	41.2%	\$18,710,390	39.5%
Student Instructional Support	\$2,257,425	6.5%	\$2,886,027	7.7%	\$4,298,658	9.5%	\$4,416,726	9.3%
Overhead and Operational Nonoperational	\$7,875,083	22.6%	\$8,853,906	23.5%	\$10,575,280	23.5%	\$11,140,353	23.5%
Nonoperational	\$8,703,099	24.9%	\$8,279,539	22.0%	\$11,649,625	25.8%	\$13,055,441	27.6%
Grand Total	\$34,902,912		\$37,682,350		\$45,077,511		\$47,322,910	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	52.5%	54.5%	50.7%	48.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lebanon Community School Corp (665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$136,632	\$421,245	\$679,028	\$682,534	400%	62%	1%
11100 Regular Programs; Elementary	\$4,454,138	\$5,870,154	\$5,616,335	\$5,533,904	24%	-6%	-1%
11200 Regular Programs; Middle/Junior High	\$2,055,621	\$2,668,026	\$2,589,089	\$2,721,236	32%	2%	5%
11300 Regular Programs; High School	\$2,362,410	\$3,456,794	\$3,518,929	\$3,599,564	52%	4%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$41,823	\$54,651	N/A	N/A	31%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$55,800	\$49,907	\$0	\$0	-100%	-100%	N/A
11410 Vocational Education; Agriculture A	\$158,719	\$249,776	\$205,625	\$222,727	40%	-11%	8%
11440 Vocational Education; Health Occupations	\$38,255	\$41,283	\$51,364	\$51,652	35%	25%	1%
11450 Vocational Education; Consumer and Homemaking	\$43,851	\$87,266	\$104,404	\$105,286	140%	21%	1%
11470 Vocational Education; Business Education	\$145,429	\$151,104	\$252,872	\$238,970	64%	58%	-5%
11480 Vocational Education; Industrial Education A	\$0	\$57,203	\$65,055	\$45,582	N/A	-20%	-30%
11590 Other Vocational Education Programs	\$1,787	\$132,540	\$194,110	\$205,851	> 500%	55%	6%
12110 Gifted And Talented; Gifted and Talented	\$14,161	\$2,927	\$2,828	\$4,621	-67%	58%	63%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$221,154	\$110,740	\$66,769	N/A	-70%	-40%
12210 Mental Disabilities; Mild Mental Disabilities	\$314,142	\$266,174	\$188,951	\$262,669	-16%	-1%	39%
12220 Mental Disabilities; Moderate Mental Disabilities	\$162,146	\$305,130	\$423,609	\$376,850	132%	24%	-11%
12350 Physical Impairment; Homebound	\$19,511	\$5,644	\$5,382	\$5,078	-74%	-10%	-6%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$252,715	\$301,346	\$354,826	\$299,411	18%	-1%	-16%
12520 Culturally Different; Compensatory	\$54,558	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$700,247	\$1,294,337	\$1,588,084	\$1,568,659	124%	21%	-1%
12710 Equal Opportunity At Risk	\$26,342	\$37,344	\$97,873	\$65,863	150%	76%	-33%
12810 Special Education Preschool	\$175,566	\$371,384	\$282,680	\$314,681	79%	-15%	11%
12900 Other Special Programs	\$47,566	\$20,640	\$4,204	\$3,751	-92%	-82%	-11%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,600	\$40	\$8,352	\$1,300	-72%	> 500%	-84%
14100 Summer School Programs; Elementary	\$12,940	\$5,403	\$27,428	\$27,104	109%	402%	-1%
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,207	\$3,346	\$0	N/A	-100%	-100%
14300 Summer School Programs; High School	\$21,837	\$67,810	\$55,736	\$67,047	207%	-1%	20%
16100 Remediation Testing	\$18,840	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$101,171	\$33,960	\$80,446	\$37,490	-63%	10%	-53%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$133,864	\$81,723	\$105,907	\$57,047	-57%	-30%	-46%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$83,576	\$135,000	\$39,000	\$45,000	-46%	-67%	15%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$185,945	\$376,872	\$343,725	\$396,352	113%	5%	15%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$362,993	\$243,103	N/A	N/A	-33%
22110 Improvement of Instruction; Service Area Direction	\$92,460	\$128,891	\$152,369	\$155,632	68%	21%	2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$450,895	\$61,561	\$62,027	\$99,279	-78%	61%	60%
22130 Improvement of Instruction; Instructional Staff Training	\$21,598	\$41,864	\$49,327	\$33,232	54%	-21%	-33%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,007	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$281,917	\$392,987	\$347,062	\$264,890	-6%	-33%	-24%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$643,200	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$251,638	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$700	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$2,474	\$4,665	N/A	N/A	89%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$395,377	\$319,181	\$535,944	\$204,741	-48%	-36%	-62%
26497 2007 Account Code - Teachers Retirement Fund	\$879,916	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$14,169,877	\$17,662,877	\$18,553,949	\$18,710,390	32%	6%	1%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$12,459	\$8,769	\$25,185	\$43,337	248%	394%	72%
21220 Guidance Services; Counseling Services	\$407,591	\$504,155	\$522,820	\$502,029	23%	0%	-4%
21340 Health Services; Nurse Services	\$116,728	\$148,005	\$218,978	\$213,431	83%	44%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lebanon Community School Corp (665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21390 Health Services; Other Health Services	\$81,509	\$60,261	\$24,470	\$40,330	-51%	-33%	65%
21420 Psychological Testing	\$54	\$0	\$324,053	\$324,758	> 500%	N/A	0%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$197,935	\$282,141	\$161,732	\$166,841	-16%	-41%	3%
21530 Speech Pathology and Audiology Services; Audiology Services	\$62,071	\$35,726	\$45,429	\$97,406	57%	173%	114%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$19,782	\$16,743	N/A	N/A	-15%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$15,167	\$25,648	\$9,345	N/A	-38%	-64%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$345,437	\$386,089	N/A	N/A	12%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$357,013	\$389,179	N/A	N/A	9%
21990 Other Support Services, Students; Other Student Services	\$4,895	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$1,045,755	\$1,816,953	\$2,228,111	\$2,227,238	113%	23%	0%
24900 Other Support Services, School Administration	\$9,078	\$14,850	\$0	\$0	-100%	-100%	N/A
Student Instructional Support Total	\$1,938,073	\$2,886,027	\$4,298,658	\$4,416,726	128%	53%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,832	\$41,303	\$75,348	\$40,409	63%	-2%	-46%
23120 Board of Education; Service Area Assistants	\$45,395	\$24,125	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$66,907	\$30,280	\$47,054	\$60,060	-10%	98%	28%
23160 Board of Education; Promotion Expenses	\$0	\$89	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$374,481	\$653,179	\$775,964	\$822,287	120%	26%	6%
25110 Fiscal Services; Office of The Business Manager	\$99,121	\$235,469	\$297,131	\$305,566	208%	30%	3%
25191 Other Fiscal Services; Refund of Revenue	\$2,676	\$2,228	\$4,585	\$24,228	> 500%	> 500%	428%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,295	\$3,706	\$7,895	\$8,005	> 500%	116%	1%
25196 Other Fiscal Services; Cash Change	\$0	\$1,000	\$650	\$0	N/A	-100%	-100%
25400 Planning, Research, Development and Evaluation	\$83,540	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$3,466	\$0	N/A	N/A	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$71,000	\$85,500	\$88,250	N/A	24%	3%
25840 Administrative Technology Services; Systems Operations	\$0	\$32,000	\$36,750	\$38,100	N/A	19%	4%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$197,021	\$300,683	\$337,106	N/A	71%	12%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$3,392	\$33,577	\$7,000	N/A	106%	-79%
25910 Judgments	\$165,940	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$1,787	\$865	\$472	\$492	-72%	-43%	4%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$204,044	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,485,413	\$3,328,000	\$3,516,891	\$3,424,532	38%	3%	-3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$472,436	\$676,050	\$1,227,566	\$1,512,164	220%	124%	23%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,600	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$166,588	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,306	\$14,159	\$25,105	\$34,948	454%	147%	39%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,665	\$1,202	\$0	\$97,773	> 500%	> 500%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$179,958	\$126,587	\$248,225	\$351,118	95%	177%	41%
27010 Student Transportation; Service Area Direction	\$78,273	\$84,752	\$119,870	\$124,077	59%	46%	4%
27100 Student Transportation; Vehicle Operation	\$532,237	\$579,701	\$851,018	\$1,096,711	106%	89%	29%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$388,817	\$571,648	\$477,170	\$516,356	33%	-10%	8%
27400 Student Transportation; Purchase of School Buses	\$653,951	\$238,372	\$311,394	\$325,716	-50%	37%	5%
27500 Student Transportation; Insurance on Buses	\$34,858	\$29,497	\$32,631	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$121,561	\$16,528	\$3,010	\$4,153	-97%	-75%	38%
27900 Student Transportation; Other Student Transportation Services	\$11,633	\$236,531	\$215,242	\$17,115	47%	-93%	-92%
31200 Food Services Operations; Food Preparation and Dispensing	\$290,924	\$456,389	\$498,372	\$571,354	96%	25%	15%
31400 Food Services Operations; Food Purchases	\$19,927	\$25,187	\$38,493	\$25,144	26%	0%	-35%
31900 Other Food Services	\$892,241	\$1,173,646	\$1,341,219	\$1,307,689	47%	11%	-2%
Overhead and Operational Total	\$7,408,405	\$8,853,906	\$10,575,280	\$11,140,353	50%	26%	5%

School Corporation Expenditures by Expenditure Type
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Lebanon Community School Corp (665)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$216	\$34,136	\$92,401	\$83,249	> 500%	144%	-10%
33200 Community Recreation	\$104,955	\$109,925	\$117,955	\$145,402	39%	32%	23%
33400 Athletic Coaches	\$233,957	\$302,645	\$331,677	\$316,081	35%	4%	-5%
33990 Other Community Services; Other	\$3,462	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$5,059	\$3,530	\$10,032	\$52,238	> 500%	> 500%	421%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,549,532	\$537,054	\$971,738	\$3,872,640	150%	> 500%	299%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,393	\$18,524	\$36,373	\$8,088	-22%	-56%	-78%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$324,235	\$6,334	\$1,098	\$13,177	-96%	108%	> 500%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$3,200	\$393,808	\$74,169	N/A	> 500%	-81%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$615,944	\$834,686	\$1,988,624	\$664,582	8%	-20%	-67%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$299	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$250,000	\$690,000	\$325,000	\$340,000	36%	-51%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$130,000	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$88,765	\$202,288	\$115,120	\$98,316	11%	-51%	-15%
52200 Debt Services; Interest on Debt; Temporary Loans	\$63,457	\$137,438	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$162,542	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,023,000	\$3,633,480	\$3,250,000	\$4,265,303	-15%	17%	31%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,614,020	\$4,015,500	\$3,122,197	N/A	93%	-22%
54200 Common School Fund; Principal	\$78,437	\$142,142	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$10,139	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$8,643,954	\$8,279,539	\$11,649,625	\$13,055,441	51%	58%	12%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$1,159,501	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$106,875	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,448,833	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,300	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$13,094	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,742,603	\$0	\$0	\$0	N/A	N/A	N/A